

## **2013 BARS Chart of Accounts – Summary of Changes**

### **BARS Manual Updates:**

- Paperless updates starting with 2013 update
  - To receive updates, you have to be registered on the State Auditor's Client Portal. If you are unsure if you are registered, unsure if you are set up to receive updates or if you need help registering, contact the helpdesk at [WASateAuditorSubscriptions@sao.wa.gov](mailto:WASateAuditorSubscriptions@sao.wa.gov).
- Annual/semiannual updates
- Applicability of changes: the cover letter has an attachment, *Major Changes*, which list retroactively required changes

### **Reporting Updates:**

- Schedules 4/5 Revenues and Expenditures will be combined into one schedule and will be called the Schedule 1 (beginning with submittal of report in 2014 for 2013 data)
- Schedule 22 data will be directly inputted online instead of a hard copy attachment submittal. The signature page will continue to be submitted as a hard copy submittal.

### **General Chart of Account Updates:**

- The chart of accounts is driven by reporting, not accounting or managerial needs
- Less detail in some areas
- Interfund codes eliminated

### **Revenues Chart of Account Updates:**

- Taxes (31X)
  - Taxes aligned with the DOR classification
  - Taxes billed by utilities to customers (316.70) reclassified as sales tax (313.62)
  - B&O utility taxes combined regardless who owns the utility
  - Interfund taxes removed
  - Penalties moved to 359.XX and interest 361.4X
- Licenses & Permits (32X)
  - Interfund licenses and permits removed
  - Penalties moved to 359.XX
  - Interest moved to 361.4X
- Intergovernmental Revenues
  - One method of coding for all federal agencies
  - Removal of 338
- Charges for Goods & Services (34X)
  - Utilities an natural environment align better with expenditures
  - Interfund/Interdepartmental codes removed

- The operating portion of hook-up fees should be accounted in 343.XX and the capital portion should be posted to 379.XX
- Miscellaneous Revenues (36X)
  - Account 369.9X, *Other*, will be monitored
  - Removed interfund/Interdepartmental codes

#### **Nonrevenues Chart of Account Updates:**

- Account 383, *Proceed of Long-Term Debt in Proprietary Funds*, eliminated here and moved to account 391
- Removed some accounts
- Removed details from 386.80 and 386.90 (court remittances to state)

#### **Expenditures Chart of Account Updates:**

- General Government Activities (51X)
  - Streamlined activities within functions (e.g., indigent defense moved from judicial to legal activities, ect)
  - Clarified employee benefits programs
  - Revised centralized services
  - Required cost assignment to proper function/activity. No other account
- Public Safety (52X)
  - Decreased details
  - Revised fire protection, emergency, dispatch and disaster activities
- Utilities (53X)
  - Only utilities in this classification
  - Streamlined categories of utilities
- Transportation (54X)
  - Changes in account for preservation expenditures
- Natural & Economic Environment (55X)
  - Totally revised categories
    - Some activities moved from 530s, existing activities have new definitions
- Social Service (56X)
  - Totally revised categories
    - Some activities moved from 550s, existing activities have new definitions
- Culture & Recreation (57X)
  - Less details; better defined activities
- Nonexpenditures (58X)
  - Reduction in accounts
  - Account 582 moved to 591
- Debt Service (591-593)
  - Account 591, Redemption of Debt, is required for:
    - Reporting short and long-term debt

- Reporting debt payments for governmental and proprietary funds
- Capital Expenditures (594-595)
  - Should be also used for capital leases
  - Account 595 is required for road/street construction and other infrastructure improvements

**Resources:**

- **SAO**
  - Client Portal
  - Helpdesk email (accessed through the client portal)
  - Helpdesk Phone: (360) 725-5592
- **WA State Conservation Commission**
  - Mary Bilderback – (360) 407-6205, [mbilderback@scc.wa.gov](mailto:mbilderback@scc.wa.gov)
  - Stu Trefry – (360) 407-6531, [strefry@scc.wa.gov](mailto:strefry@scc.wa.gov)